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28 May 2020

Stephen West
Strategic Lead – Resources
West Dunbartonshire Council
16 Church Street
Dumbarton
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Dear Stephen

West Dunbartonshire Council 2019/20 Annual Audit

1. Further to my recent email, I am writing to confirm the implications of the COVID-19 crisis on the audit of the 2019/20 accounts.
2. On 21 May 2020, The Scottish Government issued Local Government Finance Circular 10/2020, covering the format and publication timetables for the 2019/20 accounts, that apply to this year only. I know that you are still planning to issue the unaudited accounts for audit and public inspection by 30 June. If you subsequently find you are unable to meet this deadline, and plan to take advantage of the timetable extension in the circular we will work with you on a flexible approach to the audit.
3. The circular includes the following reference to timelines relating to the publication of audited accounts:

Timelines

5. Local authorities, in their discussions with auditors around such timescales, should strive to work to as early a date as practicable for both parties.

6. Scottish Ministers consider it reasonable that a local authority publishes its audited Annual Accounts no later than 30 November 2020.

4. The impact of the COVID-19 crisis on the work of Audit Scotland is now becoming clearer. Audit Scotland staff are not considered essential workers in the current COVID-19 lockdown and our offices remain closed and all staff are required to work from home. We know that the council is taking action to protect the health of staff and Audit Scotland is also prioritising the health of our staff in the current crisis. Audit Scotland has published '[COVID-19: the impact on public audit in Scotland](#)', which explains that our approach to audit during these circumstances will be pragmatic, flexible and consistent.
5. The Scottish Government COVID-19 Routemap indicates that it will be some time until we can resume office based audit work. Under these restrictions, our teams have been progressing the audits, looking for opportunities to revise the scope of our work and to realise any efficiencies we can, whilst responding to the changing audit risks. Our original hope was that audits could be

concluded on time, however our experience to date is that remote audit tasks are often taking longer than when our staff are on site. Some of our staff are also facing illness and caring responsibilities alongside their work, which impacts on the time taken to complete work.

6. Audit Scotland normally recruit additional temporary auditors over the summer months to support our permanent audit teams when we are auditing local authority accounts. We have not recruited these extra staff in 2020 as we do not feel we can appropriately supervise temporary staff remotely, to assure the audit quality required. This is impacting on the audit resources available to work on all of our audits.
7. We intend to start the audit of your accounts when they are submitted to us with the working papers, and to conclude our work as quickly as possible. However due to the above issues we are unable to guarantee completing the audit to the timetable described our 2019/20 Annual Audit Plan, of 30 September 2020.
8. We appreciate that any delay in the sign off has wide implications for you alongside your COVID-19 response, due to the committee timetable, the availability of your finance staff due to holidays and work on the 2021/22 budget. However we feel delays in the audit are unavoidable, and the most realistic approach will be to work with you towards sign off and publication of the council's accounts by 30 November 2020. Audits in all sectors are subject to delays, and Audit Scotland teams are taking this approach with all councils. If once we start the audit we find progress is being made more quickly than anticipated we will work with you on earlier sign off, if it is practical to do so.
9. We will work with you to update the audit timetable to minimise the impact on you, your staff and the council. Please call me if you wish to discuss any aspects of the audit.

Yours sincerely

A handwritten signature in black ink, reading 'Fiona Mitchell-Knight'.

Fiona Mitchell-Knight

Audit Director